



Rules and Ancillary Document Review Checklist
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title): **WAC 458-30-205 "Department of Revenue – Duties"**

Date last adopted: **11/4/95**

Reviewer: **Kim M. Qually**

Date review completed: **6/14/00**

Is this document being reviewed at this time because of a taxpayer or business association request? (If "YES", provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). YES ☐ NO ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Explain the goal(s) and purpose(s) of the document:

The goal and purpose of WAC 458-30-205 is to explain the duties assigned to DOR by the Legislature that pertain to the administration and implementation of chapter 84.34 RCW, the open space taxation act.

2. Need:

YES	NO	
X		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	X	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
	X	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)



Please explain.

WAC 458-30-205 explains the duties assigned to DOR regarding the implementation and administration of the open space taxation act, otherwise known as the current use program. It describes the general authority given to DOR in respect to the current use program; this includes preparing forms, providing training, and annually issuing a five-year average of statewide wheat and barley prices.

RCW 84.34.030 orders DOR to prepare the necessary forms. RCW 84.34.065 requires DOR to annually publish a rate of interest regarding farm and agricultural land classified under chapter 84.34 RCW. RCW 84.34.141 and 84.34.360 authorizes DOR to adopt such rules that it deems necessary to implement and administer the current use program. RCW 84.34.160 directs DOR and county assessors to provide information about the current use program to the public. And finally, DOR is given the responsibility to supervise and control the equitable and uniform collection of property tax throughout the state – this requires DOR to provide members of local government who are responsible for the every day administration of the current use program.

3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete

Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the



	document?
--	-----------

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

None

4. Clarity and Effectiveness:

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain.

WAC 458-30-205 was amended in 1995. The rule is written in a clear and concise manner in the format now favored by DOR, which includes an introductory paragraph explaining the intended use of the rule. Because the rule was recently amended, its style and content was carefully reviewed in 1993-1994. It is written in a user-friendly manner.

The rule as written achieves its intent and purpose. DOR isn't aware of any problems created by the rule since its adoption in 1995.

5. Intent and Statutory Authority:

YES	NO	
X		Does the Department have sufficient authority to adopt this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed to implement ?) If “no”, identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?



Please explain.

RCW 84.34.030 orders DOR to prepare the necessary forms.

RCW 84.34.065 requires DOR to annually publish a rate of interest regarding farm and agricultural land classified under chapter 84.34 RCW.

RCW 84.34.111 and 84.34.360 authorizes DOR to adopt such rules that it deems necessary to implement and administer the current use program.

RCW 84.34.160 directs DOR and county assessors to provide information about the current use program to the public.

6. Coordination: Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

The current use program is administered at the local level by assessors, treasurers, auditors, county and city legislative authorities, and county planning commissions. Local government and other state agencies, as appropriate, are consulted during the rule-making process so the chance of adopting duplicative and/or inconsistent rules is minimal.

7. Cost: When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer "yes" only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain.

This is an interpretive rule that doesn't impose any administrative burdens on taxpayers not already imposed by the statutes of chapter 84.34 RCW.

8. Fairness: When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct



		any disproportionate impact on any particular segment of the regulated community?
--	--	---

Please explain.

The rule applies uniformly to all landowners participating in the current use program established by chapter 84.34 RCW. Since the rule was adopted in 1995, no problems related to it has been brought to DOR's attention.

9. LISTING OF DOCUMENTS REVIEWED: (Use "bullets" with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented:

RCW 84.34.030 - Applications for current use classification – Forms – Fees – Times for making;
RCW 84.34.065 - Determination of true and fair value of farm and agricultural land – Computation – Definitions;
RCW 84.34.141 - Rules and regulations;
RCW 84.34.160 - Information on current use classification – Publication and dissemination; and
RCW 84.34.360 - Special benefit assessments for farm and agricultural land – Rules to implement RCW 84.34.300 through 84.34.380.

Ancillary Documents (i.e., ETAs, PTBs, and ADs):

None

Court Decisions:

None

Board of Tax Appeals Decisions (BTAs):

None

Administrative Decisions (e.g., WTDs):

None

Attorney General's Opinions (AGOs):

None

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

None



10. Review Recommendation:

_____ Amend

_____ Repeal

_____ **X** Leave as is

_____ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

_____ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

Explanation of recommendation: (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.)

The rule is currently serving its intended purpose. It is written in a format that is easy for taxpayers and local taxing officials to read. There is no compelling need to change the rule at this time.

11. Manager action: Date: _____

_____ Reviewed recommendation _____ Accepted recommendation

_____ Returned for further action

Comments: